(b) if so , what was the camplaint; and

(c) whether any inquiry was made in to the allegations before she was victi mised; if so, the dtails and findings thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE SHRI M.V CHANDRASHEKHAR MURTHY): (a) (a) to (c) A complaint was received from two Members of Parliament. This was looked into, and the Assistant Collector concerned was transferred on admini-trative grounds from the Airport.

Excise duty exemption to small scale industries

@2085. SHRI IQBAL SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether small scale industries in-cluding those in Punjab are fully exempt from excise duty under Small Scale Ex-emption Schme in the country:

(ib) if so, the details thereof and if not, the reasons therefor; and

(c) whether Government propose to review the same for the small scale units situated in the rural areas and border areas?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE SHRI M.V CHANDRASHEKHAR MURTHY): (a) and (b) Under the general small scale exemption Scheme, small scale units ma-nufaoturing specified goods have been piovided excise duty concessions subject *Io* certain conditions. In that scheme, small scale units are not required to pay any excise duty for clearances upto Rs. 30 lakhs. For subsequent dearanoes ex-ceeding Rs. 30 lakhs and upto Rs. 75 lakhs, concessional rate of duties have been provided. This concession is available to Small Scale Industries all over the country 'induding to the units situated in Punjab.

(c) At present there is no proposal to review the general small scale exemp-tion scheme mentioned above for rural and border areas. However, in terms of notification No. 88/88-Central Excises, dated 1st March, 1988, full excise duty exemption is available to the specified goods manufactured in rural areas by. certain specified units like registered cooperative societies, women societies, institution recognised by kbadi and village commission etc.

Sick industries companies (Special Pro-vision) Act, 1985

@@2086. DR. NAUNIHAL SINGH: WiU the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Government are not serious about tackling industrial sickness, since only cosmetic changes are likely to be miade in the Sick Industries Companies (Special Pro-visions) Act, 1985;

(b) lf so, the reasons therefor;

(c) whether it is a fact that apart from the incorporation of a new subsection necessitating investigation of potentially, sick industrial compamies by 3!FR. the other amendments are irivat;

(d) if so. the details thereof;

(e) whether 'it is a 'act that with amendments restricted to nominal chan-ges in the definition of industrial sickness, potenttial sickness and operating! agencies, the change is in the form rather than content of existing legislation on sick companies; and

(f) if so, the valid reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (DR. ABRAR AHMED): (a) to (f) The SICK Indiusthial Companies (Special Prov

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@ @ Preiously Unstarred Question 1449 transferred from the 3rd March, 1994,